

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2003**

NONMAJOR SPECIAL REVENUE FUNDS

Alcoholism and Substance Abuse Services Fund (#00000126-0, including subfunds 126-3 and 126-4) - A fund to finance the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) - Beginning January 1, 2003, this fund acts as a conduit to transfer money to the Cultural Development Authority. Revenue sources include the county's tax on hotel/motel rooms, one percent of county expenditures for certain construction projects, and a small amount of county general tax revenue.

Arts and Cultural Education Program Fund (#00000116-0) - A fund that was financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund finances art and cultural education by providing one- to three-year grants for King County public schools and/or public school district- initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) - This fund accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of an automated fingerprint identification system for King County. The automated identification system database consists of print files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol and the Western Identification Network, a computer link between the Automated Fingerprint Identification Systems of several western states, giving access to nearly 20 million fingerprints.

Clark Contract Administration Fund (#00000137-0, including subfund 137-1) - This fund accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0, including subfund 246-1) - A fund to account for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) - A fund to finance the construction, maintenance, and inspection of county streets, roads, and bridges and the design and coordination of county-wide public works projects.

Criminal Justice Fund (#00000102-0) - This fund was set up to record the activity resulting from the passage of Senate Bill 6913. This bill provides for one time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs.

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Development and Environmental Services Fund (#00000134-0, including subfunds 134-1 and 134-3) - This fund accounts for: (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) - A fund which finances assistance to individuals who are developmentally disabled by providing potentially employable adults with job training and employment opportunities. The program provides individualized programs for developmentally disabled children, including interaction with non-disabled peers, and training for parents.

Emergency Medical Services Fund (#00000119-0, including subfund 119-1) - A fund to finance emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund (#00000111-0) - A fund to account for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under chapter 86.15 RCW:

Green River District Fund (#19199001-0) - This fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District.

Kimball Creek District Fund (#19309001-0) - This fund is inactive.

Southwest Lake Sammamish District Fund (#19555001-0) - This fund is inactive.

West Lake Sammamish District Fund (#19665001-0) - This fund is inactive.

Intercounty River Improvement Fund (#00000182-0) - A fund set up under chapter 86.13 RCW to finance necessary improvements to the White River in partnership with Pierce County.

Local Hazardous Waste Fund (#00000128-0) - This fund accounts for financial resources used in implementing the local hazardous waste management program set up in compliance with chapter 70.105 RCW. The Local Hazardous Waste Management Plan for all of King County was adopted by all jurisdictions in King County and approved by the State Department of Ecology in December 1990. This Plan provides for the collection, transportation, and disposal of household hazardous wastes (moderate risk wastes).

Logan/Knox Settlement Fund (#00000135-1, including subfunds 135-2 and 135-9) - This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

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Mental Health Fund (#00000112-0) - This fund now combines accounting for resources to finance mental health services and involuntary treatment services as the State now provides funds for these programs in one program. This fund accounts for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community support services for these individuals.

Miscellaneous Grants Fund (#00000214-0, including subfunds 215-1 and 215-2) - A fund to account for various federal, state, and local government grants.

Noxious Weed Control Fund (#00000131-1, including subfund 131-0) - This fund accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Recorder's Operation and Maintenance Fund (#00000109-0) - A fund to account for all revenues collected from an additional recording fee, authorized by chapter 36.22.170 RCW, for the sole purpose of acquiring, installing and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records, Elections and Licensing Services Division.

Risk Abatement Fund (#00000139-0, including subfunds 139-1, 139-2, and 139-3) - This fund is for processing the administrative and related costs associated with settlements of class action lawsuits filed against King County.

River Improvement Fund (#00000105-0) - A fund to finance the maintenance of river channels, storm drainage facilities, and the designing of new programs and adapting of old to comply with current and emerging water quality policies, regulations, research, and ongoing monitoring. Non-point pollution control is integrated into watershed plans, capital projects, and facility operations. Non-point water quality jurisdiction and responsibilities are coordinated with other County departments and outside agencies. The Green River Agreement and the Floodplain Management Plan are also financed by this fund in conjunction with other governmental jurisdictions.

Road Improvement Districts Maintenance Fund (#16999001-0) - There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund (#00000121-0) - This fund accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund (#00000120-0) - A fund to account for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans' Relief Fund (#00000106-0) - A fund to finance emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

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Youth Employment Programs Fund (#00000224-0, including subfund 224-1) - A fund to account for revenue received from the United States Department of Labor under the Joint Training Partnership Act for the benefit of youths age 16 through 24 in obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) - A fund to account for 25 percent of the proceeds of a sales or use tax levied upon retail car rentals within King County to be expended for youth sports facilities.

NONMAJOR DEBT SERVICE FUNDS

Limited General Obligation Bond Redemption Fund (#00000840-0, including subfunds 840-1, 840-5, and 840-6) - This fund accumulates monies for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various county funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

Road Improvement Districts Special Assessment Debt Redemption Fund (#16999801-0) - This fund reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment.

Road Improvement Guaranty Fund (#00000115-0) - This fund accumulates monies to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund (#00000851-0) - This fund accumulates monies for payment of bond issues for stadium construction which have a 3/5-approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund (#00000850-0) - This fund accumulates monies for payment of those bonds which have been issued with a 3/5 approval vote of the people, except those issued for stadium construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

NONMAJOR CAPITAL PROJECTS FUNDS

Arts and Historic Preservation Capital Funds (#00000341-0, including subfunds 341-1, 341-2, 341-3, 341-4, 341-5, 341-6, 341-7, 341-8, and 341-9) - Beginning in 2003 this fund's resources are being used for King County landmarks and historic projects under the Historic Preservation Program. This fund consists of five project subfunds and four arbitrage liability subfunds. The Arts and Historic Preservation Capital subfund was established to account for the receipt of \$3 million in bond proceeds to be used for arts and historic preservation capital projects. The Arts and Historic Preservation Capital 1993 Series B subfund was established to account for the receipt of \$1 million to be used for a capital grant to the Village Theater. The Arts Initiative 1996 subfund was established in 1995 to account for the receipt and expenditure of bond proceeds of \$4.5 million to be used for arts and historic preservation grants. The 1997 Pacific Science Center subfund and the 1997 Seattle Symphony subfund account for the receipt and disbursement of \$3 million and \$1.5 million in bond proceeds, respectively.

Arts Construction Fund (#00000366-0, including subfunds 366-1 and 366-9) - This fund was established to account for the proceeds of a bond issue in the amount of \$1.5 million to be

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used in making capital grants for the construction of certain arts projects. In 2003 the resources in these funds were transferred to the Cultural Development Authority, the external agency which took charge of the County's artwork programs.

Building Construction and Improvement Fund (#00000380-0, including subfunds 380-1, 380-2, 380-3, 380-4, 380-5, and 380-9) - This fund was established to account for the proceeds of County general obligation debt that will finance the Courthouse Seismic Project, the North Rehabilitation Facility Project, and the Regional Communications and Emergency Control Center Project. At the end of 2003 the fund has outstanding short-term debt of \$80 million.

Building Repair and Replacement Fund (#00005395-0, including subfunds 395-1, 395-2, 395-3, 395-4, 395-5, 395-6, 395-7, 395-8, and 395-9) - This fund consists of one projects subfund, four proceeds subfunds, and four excess earnings subfunds. Subfund 395-2 accounts for \$1.06 million in bond proceeds for energy performance projects. Under the GAAP basis, these bond proceeds are reported with the internal service fund responsible for paying the debt service. The Building Repair and Replacement Projects subfund was established to account for receipts and expenditures for repair and replacement of County buildings and building systems. The Capital Acquisition and Renovation 1996 Fund was established in 1995 to account for the receipt and disbursement of bond funds used for courthouse improvement, the aquatic center, and Issaquah District Court projects. The General Government CIP 1997 subfund was established to account for the 1997 Various Purpose bond issue of \$9 million designated for infrastructure projects. The General Government CIP 1998-1999 subfund was created in 1999 to account for \$14.6 million in bond proceeds to fund certain 1998 and 1999 capital improvement projects.

Cable Communications and Institutional Network Capital Fund (#00000348-0, including subfunds 348-1, 348-2, and 348-9) - Subfund 348-1 was established in 1995 to account for the receipt and disbursement of funds used to construct cable television projects. The King County Institutional Network 1999 Construction subfund accounts for \$8.3 million of bond proceeds to pay for part of the costs of the institutional network project.

Capital Acquisition and County Facilities Renovation Funds (#00000334-0, including subfunds 334-2, 334-3, 334-4, 334-5, 334-6, 334-8, and 334-9) - This fund consists of seven subfunds established to segregate projects and arbitrage liabilities. The Capital Acquisitions and County Facilities Renovation subfund 1993 was established to account for the receipt of bond proceeds of \$22.3 million for improvements to County facilities, for acquisition of real property and equipment, and for capital grants. The Capital Acquisition and Renovation subfund 1993 Series B was established to account for the receipt of bond proceeds of \$11.7 million for improvements and capital grants.

Conservation Futures Levy Fund (#00000315-1) - This fund was established to account for the receipt and disbursement of conservation futures levy proceeds for open space acquisition.

County Road Construction Fund (#00005386-0, including subfunds 386-0, 386-1, and 386-9) - Fund 00000386-0 was established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and Federal road grants for construction of County roads. 2002 bond proceeds of \$38.3 million for road construction are accounted for in 386-1.

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Emergency Communications System Fund (#00000347-0, including subfund 347-1) - This fund was established to support the development of a regional emergency radio communication system funded by a general tax levy.

Farmland and Open Space Acquisition Fund (#00005384-0, including subfunds 384-0, 384-1, and 384-9) - This grouping consists of two subfunds for projects and an arbitrage liability subfund. The Farmland and Open Space Acquisition Fund was established to account for the proceeds of voter-approved (unlimited) bonds to be used to acquire eligible, voluntarily-offered development rights of farm and open space land. The Farmland Preservation 1996 Bond subfund was established to account for the receipt and disbursement of bond proceeds to acquire real property interests to preserve critical farmlands.

Health Centers Construction Fund (#00000333-0) - This fund was established to account for the receipt and disbursement of funds for construction of the North District Multiservice Center. This project is complete and the fund has been expanded to account for other health center construction and remodeling projects.

Health Department Clinic Projects Construction Fund (#00000313-0, including subfund 313-9) - This fund was established to account for the receipt and disbursement of a \$15 million bond issue approved by the voters of King County in 1987. The proceeds and interest thereon were intended for the construction of three new health centers, remodeling and expansion of the Renton Public Health Center, roof replacement in the Southwest Public Health Center, and replacement of the City of Seattle-operated Columbia Public Health Center.

Housing Opportunity Acquisition Fund (#00000322-0) - This fund was established to account for monies from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunication Services Capital Fund (#00000378-0, including subfund 378-1) - Established in 2001, this fund accounts for equipment replacements and general-purpose technology projects managed by the ITS Division.

Jail Renovation and Construction Fund (#00000388-0) - This fund was originally established to account for the construction of the King County Correctional Facility. It is currently being used to account for improvement projects in the same facility.

Long-Term Leases Fund (#00005331-0, including subfunds 331-0, 331-1, and 331-2) - This fund was originally established in 1962 to account for the disbursement of limited tax general obligation bond proceeds approved over the years for the modernization of the King County Courthouse and construction of the Administration Building complex. This fund is currently being used to make periodic payments on leases entered into by the County and its agencies for office space.

Major Maintenance Reserve Fund (#00000342-0, including subfund 342-1) - This fund was established in 1993 to meet the County's ongoing major maintenance requirements for county-owned buildings and grounds.

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Neighborhood Parks and Open Space Acquisition and Development Fund (#00000309-0) - This fund was established to account for monies paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of monies for purposes authorized under King County Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resource Capital Fund (#00000377-1) - This fund was established at the beginning of 2002 to account for monies used to support the financial management of the County's capital technology projects.

Open Space Projects Acquisition and Improvement Fund (#00000350-0, including subfunds 351-1, 351-2, 351-3, 351-4, 352-1, 352-2, 353-1, 354-1, 354-2, 354-3, 354-5, 354-7, 354-8, 354-9, 355-2, 355-6, and 355-8) - This fund was established to account for \$117.6 million of bond proceeds from a voter-approved bond issue to be used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund will also account for any non-bond revenues supplementing the bonds.

Park Facilities Rehabilitation Fund (#00000349-0) - This fund was established to account for receipt and disbursement of funds for rehabilitation of parks facilities within the term of the Rehabilitation Program.

Parks CIP Funds (#00000340-0, including subfunds 340-1, 340-2, 340-3, 340-8, and 340-9) - This fund consists of two subfunds established in 1993 and three subfunds established to segregate bond proceeds and arbitrage liabilities. The Parks Land Acquisition subfund 1993 was established to account for the receipt of bond proceeds of \$14 million to be used to acquire real property for parks and open space. The Urban Restoration and Habitat Restoration subfund was established to fund restoration projects.

Parks, Recreation and Open Space Fund (#00000316-0) - This fund was established to account for the revenues and expenditures for park acquisition and development.

Public Art Fund (#00000320-0, including subfunds 320-1, 320-2, 320-3, 320-4, 320-5, 320-6, 320-7, 320-8, 320-9, and 321-1) - This fund, also known as the One Percent for Art Fund, was established to account for the monies transferred to the fund from the public art appropriations in eligible county construction projects. Since the art program is now managed by the new Cultural Development Authority of King County (CDA), an external agency, this fund is no longer necessary. Balances in this fund were transferred to the CDA in 2003 with the exception of amounts segregated for arbitrage. This fund will be slated for closure in 2004.

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Real Estate Excise Tax Capital Fund (#00000368-0, including subfunds 368-1 and 368-2) - The Real Estate Excise Tax Capital subfund (368-1) accounts for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in the infrastructure required to support private development approved under county plans and policies. The Real Estate Excise Number Two Capital subfund (368-2) accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County which may be programmed for the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks located in unincorporated King County. Effective January 1, 2003, the cash balance in the REET CIP fund is invested for the benefit of the General Fund.

Regional Justice Center Construction Fund (#00000346-0, including subfund 346-1) - This fund is currently being used to account for facility improvement projects in the Regional Justice Center complex. In the past this fund accounted for the costs incurred in the planning, acquisition, and construction of the Regional Justice Center.

Renton Maintenance Facilities Construction Fund (#00005385-0, including subfunds 385-0 and 385-1) - Subfund 385-0 was established to account for the construction of the Department of Public Works Consolidated Office and Shop Facilities and is now being used to account for construction and improvement of other Roads Division facilities. Subfund 385-1 was established to account for the construction of a survey building for the Roads Services Division funded by bond proceeds.

Road Improvement Districts Construction Fund (#16999301-0, including subfunds 16105301-0, 16137301-0, 16128301-0, 16129301-0, and 16130301-0) - This fund was created to comply with Statement 6, "Accounting and Financial Reporting for Special Assessments" of the Governmental Accounting Standards Board. This fund reports the combined construction activity of the County's road improvement districts. These special assessment districts are authorized in chapter 36.88 RCW.

Surface and Storm Water Management Construction Fund (#00000318-0) - This fund was established to account for the receipt of proceeds from the Surface Water service charges and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund (#00000329-0, including subfunds 329-2, 329-3, 329-4, 329-5, 329-7, and 329-8) - This fund was established to account for revenues from various sources, particularly proceeds from future bond issues, specifically earmarked for the continuation and expansion of the King County Surface Water Management Program.

Technology 1997 Bonds Fund (#00000344-0, including subfunds 344-1, 344-2, 344-3, 344-4, 344-6, 344-7, 344-8, and 344-9) - This fund consists of four project subfunds and four arbitrage subfunds. This fund was established to account for \$39.4 million of bond proceeds from a 1997 Various Purpose Issue that was earmarked for technological improvements in different County agencies.

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Technology Systems Capital Fund (#00000343-0, including subfunds 343-3, 343-4, 343-8, and 343-9) - This fund was formerly titled Core GIS Capital Fund. It consists of two subfunds established in 1993 and 1995 to account for the receipt of bond proceeds to be used for various technology related projects, and two subfunds established to segregate projects and arbitrage liabilities.

Transfer of Development Credit Program Fund (#00000369-1) - This fund was established to account for the purchasing and selling of development credits under the transfer of development credit pilot program.

Working Forest Fund (#00000339-0, including subfunds 339-1, 339-2, and 339-9) - Subfund 339-1 was established to account for receipt and disbursement of bond proceeds which are to be used to acquire real property interests to preserve sustainable forest production lands. Subfund 339-2 accounts for the receipt and disbursement of Title III forest revenues.

Youth Detention Facility 1990 Series B Fund (#00000326-0, including subfund 326-9) - This fund was established to account for \$1.2 million of bond proceeds to be used to construct additional improvements to the Youth Center Detention Facility.

Youth Services Detention Facility Construction Fund (#00000319-0, including subfund 319-9) - This fund was established to account for receipt and disbursement of \$14.2 million in bond proceeds.

Youth Services Facilities Construction Fund (#00000335-0) - This fund accounted for the receipt and disbursement of voter-approved Forward Thrust Bonds of \$6.1 million issued in 1968 for expansion of the King County Youth Services Center. This project was completed and the fund is now used to account for various remodeling projects at the facility.

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